

Guide for Review of Cost Allowability			
Name of Participating Jurisdiction (PJ):			
Staff Consulted:			
Name(s) of Reviewer(s):		Date:	

**NOTE:** All questions that address requirements contain the citation for the source of the requirement (statute, regulation, NOFA, or grant agreement). If the requirement is not met, HUD must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements, but are included to assist the reviewer in understanding the participant's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a **"finding."**

**Instructions:** This Exhibit is designed to review costs charged to the HOME program to determine if the costs comply with OMB Circular A-87 and 24 CFR 85.22.

**Questions:**

1.

Do the following items of cost reveal any obvious instances where these expenditures were not necessary and reasonable for proper and efficient administration of the program:	
(NOTE: If problems are found in answering the questions "a" through "d" below, describe "Basis for Conclusion" section whether any problems are isolated or systemic.)	
[OMB Circular A-87, Attachment B, #8, 24 CFR 85.22 and 24 CFR 92.505(a)]	
a. salaries and related costs?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b. administrative service contracts (e.g., legal, account, audit, consulting)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
c. travel expenditures?	<input type="checkbox"/> Yes <input type="checkbox"/> No

d. other administrative costs?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
<b>Describe Basis for Conclusion:</b>		

2.

Does a review of program expenditures reveal the existence of any unallowable costs as itemized in OMB Circular A-87, Attachment B for:		
(NOTE: If problems are found in answering the questions “a” through “d” below, include in the “Describe Basis for Conclusion” section, whether any problems are isolated or systemic.)		
[24 CFR 85.22 and 24 CFR 92.505(a)]		
a. entertainment?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
b. contributions and donations?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
c. fines and penalties?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
d. general governmental expenditures including salary and expenses of the chief executive officer of the PJ?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
<b>Describe Basis for Conclusion:</b>		

3.

Have any costs related to political activities been charged to the grant program? [OMB Circular A-87, Attachment B, section 24]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>		

4.

Are costs charged to the grant program credited as a cost reduction or cash refund? [OMB Circular A-87, Attachment A, C.4.] [24 CFR 85.22 and 24 CFR 92.505(a)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>		

5.

Are costs charged to the grant program not allocable to or included as a cost of any other Federally financed program in either the current or prior period to overcome fund deficiencies, avoid restrictions imposed by law or terms of the Federal awards, or for other reasons? [OMB Circular A-87, Attachment A., C.3.c., and 24 CFR 85.22 and 24 CFR 92.505(a)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>		

6.

Are indirect PJ costs charged to the grant program supported by an approved Indirect Cost Rate/Cost Allocation Plan prepared in accordance with OMB Circular A-87, Attachment A, Section F? [24 CFR 85.22 and 24 CFR 92.505(a)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
<b>Describe Basis for Conclusion:</b>			

7.

If any subrecipient indirect costs are charged to the grant program, are such costs supported by an Indirect Cost Rate/Cost Allocation Plan prepared in accordance with OMB Circular A-122, Attachment A, Section C and Attachment F or OMB Circular A-87, Attachment A, Section F? [24 CFR 85.22, 24 CFR 84.27 and 24 CFR 92.505(a) & (b)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
<b>Describe Basis for Conclusion:</b>			

8.

Does a review of planning and administrative costs subject to the 10 percent limitation indicate that they been properly classified? [24 CFR 92.207]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
<b>Describe Basis for Conclusion:</b>		

<p>Does a review of the personnel roster of staff being paid from program resources reveal any obvious instances of personnel being paid from, but not working on, program activities?          [24 CFR 85.22 and 24 CFR 92.207]</p>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<p><b>Describe Basis for Conclusion:</b></p>		